

Could be added
(d) after step (c), forming a gate electrode composed of the semiconductor film by patterning the semiconductor film;

(e) after step (d), forming a gate insulating film composed of the silicon oxynitride film by patterning the silicon oxynitride film.

2. (Amended) The method of claim 1, wherein the silicon oxytride film is formed by concurrently applying an N₂O gas and performing a heat treatment to the surface of the silicon substrate in step (a).

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8. (Amended) The method of any one of claims 1 to 7, wherein the semiconductor device is a p-channel MIS transistor and a silicon film for a gate electrode containing boron is formed as the semiconductor film in step (c).

Please add new claims 9 and 10 as follows:

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--9. (New) The method of claim 1, wherein a protecting film for the gate is formed on the semiconductor film after step (c) and before step (d); and

a protecting layer on the gate that composed of the protecting film for the gate and the gate electrode that composed of the semiconductor film, are formed by patterning the protecting film for the gate and semiconductor film in step (d).

10. (New) The method of claim 9, wherein a first side wall with a L-shape cross sectional view is formed on the sides of the gate electrode and the protecting layer on the gate; and

a second side wall that spread over the side and the base of the first side wall is formed after step (d) and before step (e).--